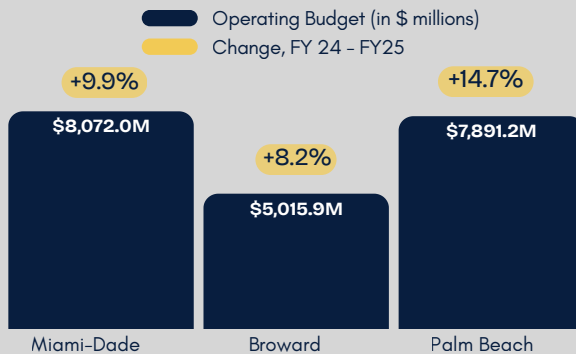




WHERE THE MONEY IS GOING:

An Overview of Budgets, Staffing, and Revenues
in Broward, Miami-Dade and Palm Beach County Governments

Operating Budget Size and Change from FY24 - FY25



Miami-Dade and Palm Beach counties have large areas that are governed and serviced by the counties, rather than a city government.

Approximately **40%** of the populations of these counties live in unincorporated areas.

FLORIDA STATE GOVERNMENT

TOTAL APPROPRIATIONS

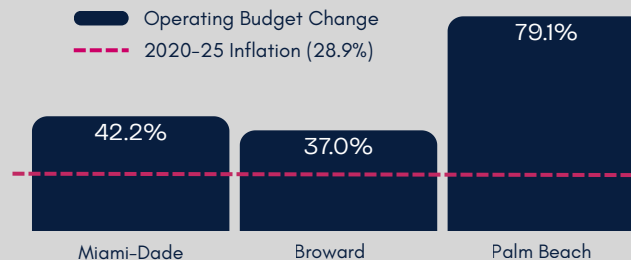
\$118,627.7 B

CHANGE

-0.39%

Operating Budget Increase v. Inflation Rate, FY20 - FY25

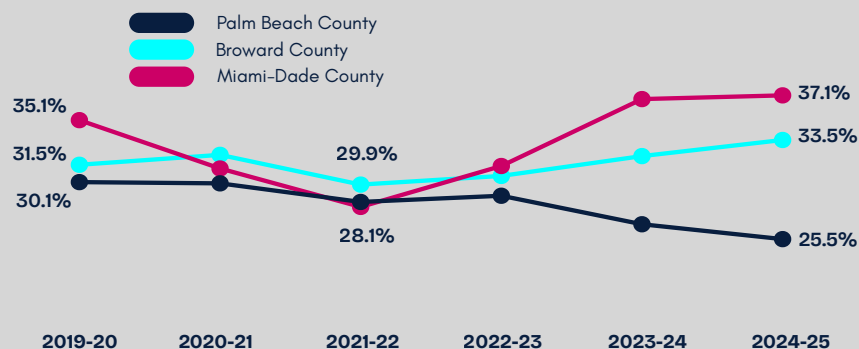
Budgets in every county grew faster than the South Florida inflation rate **(28.9%)**, reflecting service expansion, wage hikes, capital projects, and non-tax revenues from airports, ports, and utilities.



FLORIDA STATE GOVERNMENT CHANGE

30.4%

Property Tax as Percentage of Operating Budget, FY20 - FY25

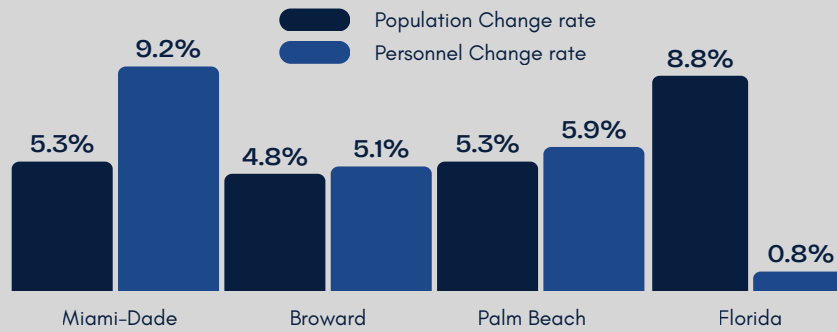


Policy Implications of Property Tax Reliance

Policy watch: If the state shifts away from property taxes, counties would likely lean more on fees, special assessments, or sales-linked sources to sustain service levels.

- User fees grow with usage and expand budgets without raising millage.
- Gas taxes fund transportation but are small and fluctuate with fuel use.
- Federal programs and grants support services but create uneven budgets.

Personnel vs. Population Changes, 2020-2025



Population and staff growth often reflects service expansion, compliance, or demand. Headcount increases usually restore front-line roles lost in 2020/21, not just add bloat.

LARGEST DEPARTMENTAL BUDGET INCREASES

Broward County



Significant increases in state-mandated constitutional offices (Sheriff, Tax Collector, Clerk, etc.) are largely driven by public safety, election administration, and compliance mandates. The county also saw bolstered investment in enterprise operations, such as Aviation and Port Everglades.

*Constitutionals: Five state-required offices with rising budgets, driven by public safety, elections, and compliance

Miami-Dade County



Rising budgets show greater investment in frontline services and infrastructure. Fire Rescue gains highlight public safety, while Water, Sewer, and Transit increases respond to growth and modernization needs.

Palm Beach County



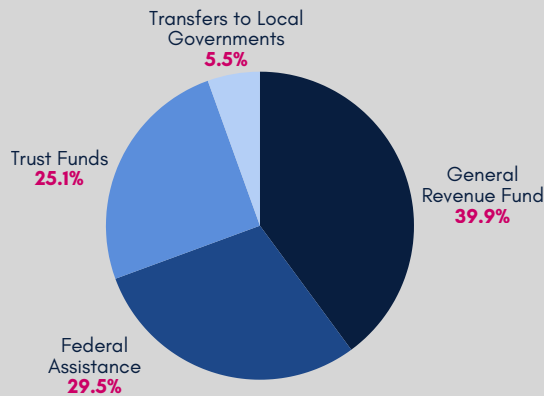
Big public safety and resilience spending shows a shift toward core capacity. Like Miami-Dade, Palm Beach County has large areas that are governed and serviced by the county, rather than a city government.

FLORIDA STATE BUDGET BREAKDOWN

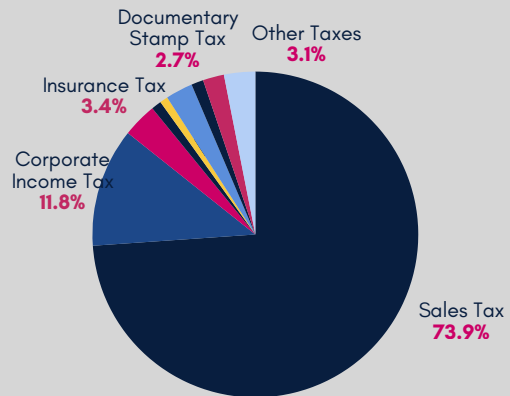
The **General Revenue Fund**, **state trust funds**, and **federal assistance** are Florida's three main budget sources. Trust funds dedicate revenues to specific programs, such as transportation or education. Federal receipts are concentrated in Medicaid, education, and infrastructure.

The General Revenue Fund is Florida's most flexible funding source, with **sales tax** providing nearly **three-quarters** of collections. Since a personal income tax is constitutionally prohibited and the state also cannot rely on property taxes, Florida relies on sales taxes and fees.

Revenue Sources, FY25



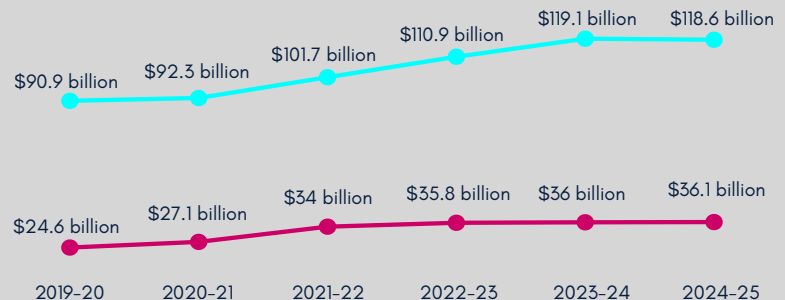
General Revenue Fund Sources of Revenue, FY25



Changes in Total Appropriation and General Revenue Fund, FY20 - FY25



From FY20 to FY25, total appropriations grew 30.4%. The General Revenue Fund expanded by 46.8% due to strong sales tax and other state revenues.



What Comes Next?

Florida's budget outlook shows a mix of short-term strength and long-term strain. State economists expect a **\$3.8 billion surplus in FY27**, but deficits are projected soon after, reaching up to \$6.6 billion by FY29. This shift is impacted by:

- Increasing costs in budget drivers like Medicaid, education, and the state's emergency preparedness fund, which constitute large recurring monetary allocations whose spending is projected to rise by around \$20.3 billion throughout the next three years.
- Fluctuations in major revenue sources such as expanded COVID-era federal assistance, corporate income taxes, and upcoming legislative debates regarding state sales taxes.
- Rising elderly/retired population share demanding extensive services.

Lawmakers are already signaling a tighter budget for FY27, focusing on cutting waste, limiting new spending, and being cautious about commitments that add to long-term deficits.